



CANNON BUILDING  
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**STATE OF DELAWARE  
BOARD OF ACCOUNTANCY**

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PUBLIC MEETING MINUTES:	<b>BOARD OF ACCOUNTANCY</b>
DATA AND TIME:	<b>Wednesday, October 21, 2015 at 9:00 a.m.</b>
PLACE:	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
MINUTES APPROVED:	November 18, 2015

**MEMBERS PRESENT**

Kathryn Schultz, Professional Member, President  
Alison Houck, Professional Member  
Karen Smith, Professional Member  
Judith Scarborough, Professional Member  
Sarah Patterson, Professional Member  
Gary Pippin, Public Member  
Robert Paretta, Educational Member, Secretary

**ABSENT**

John McManus, Professional Member  
Prameela Kaza, Public Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Patricia Oliva-Davis, Deputy Attorney General  
LaTonya Brown, Administrative Specialist II  
David Mangler, Director

**ALSO PRESENT**

**CALL TO ORDER**

Ms. Schultz called the meeting to order at 9:41 am.

**INTRODUCTION OF NEW BOARD MEMBER**

Sarah Patterson

**REVIEW OF MINUTES**

A motion was made by Mr. Pippin, seconded by Mr. Paretta, to approve the minutes dated September 16, 2015. The motion carried unanimously.

## **Unfinished Business**

### **Re-review of Applications**

A motion was made by Ms. Scarborough, seconded by Mr. Pippin to approve the application of George Simon. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Pippin to propose to deny the application of Brian Esworthy. Mr. Esworthy is required to provide proof of 150 semester hours. The motion carried unanimously.

## **New Business**

### **Review of Combined CPA Certificate and Permit Applications**

A motion was made by Ms. Scarborough, seconded by Mr. Paretta, to approve the application of William Martin. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Paretta, to approve the application of Justin Arseneau. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Paretta, to approve the application of Andrew Hasty. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Paretta, to approve the application of Jwalesh Gandhi. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Paretta, to table the application of Tang JinRan. The FACS report does not indicate the number of credit hours for a Bachelor's degree. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Paretta, to approve the application of Qing Zha. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Paretta, to approve the application of Olivia Cha. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Paretta, to table the application of William Gillette. The Board needs confirmation from Maryland that Mr. Gillette had 150 hours when he was originally licensed; the transcript from Rochester Institute of Technology was unclear. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Paretta, to approve the application of Ravikumar Shah. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Paretta, to approve the application of Christina Wheeler Towne. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Paretta, to approve the application of Withcliffe Berry. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Paretta, to approve the application of Rachel Landon. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Paretta, to approve the application of Francis Bleyer. The motion carried unanimously.

#### Review of CPA Permit Applications

A motion was made by Ms. Schultz, seconded by Mr. Pippin, to table the application of Michael Lacinski, pending affidavit of work experience. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Pippin, to approve the application of Adam Necelis. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Pippin table the application of Kyoko Tanimoto pending proof of 150 hours on the FACS report and 24 Accounting credits in the U.S. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Pippin, to table the application of Shweta Gupta due to no Delaware Specific Ethics course. The motion carried unanimously.

#### Review of PA Permit Applications

A motion was made by Ms. Scarborough, seconded by Ms. Smith to approve the application of John Funk. The motion carried unanimously.

#### Complaint Status

04-01-15	Open
04-02-15	Open
04-03-15	Awaiting Assignment
04-04-15	Referred to AG
04-05-15	Open
04-06-15	Open
04-07-15	Open

#### **CORRESPONDENCE**

##### Email from Sonia Selvaratnam

Ms. Brown presented the Board with an email from Sonia Selvaratnam inquiring about continuing education requirements for the CPA license. Ms. Selvaratnam informed the Board that she lives outside of the US and wanted to know what is recognized by the Board as formal programs.

The Board referenced Ms. Selvaratnam to 11.5.3 of the Rules and Regulations.

##### Email from Jilan Han

Ms. Brown presented the Board with an email from Jilan Han. Ms. Han is requesting that the Board grant her a three month extension to submit the required live group credits.

The Board denied the request and a notice for a scheduled hearing will be sent to Ms. Han.

#### Email from A. Ismail

Ms. Brown presented the Board with an email from A. Ismail requesting for Professional Accounting bodies in Australia to be recognized under IFAC.

The Board advised Mr. Ismail that he has to meet all the requirements for licensure in the State of Delaware. The Board also advised that they will not view any documents unless he can provide a completed application with all of the requirements.

#### Email from Habeeb Syed

Ms. Brown presented the Board with an email from Habeeb Syed. Mr. Syed stated in the email that he has a law firm with a CPA that needs to do a compilation for a company registered in Delaware but located in California. Mr. Syed is inquiring if he needs to be licensed in Delaware to do the compilation.

The Board advised Mr. Syed that they do not have the authority to issue advisory opinions. Mr. Syed is free to seek the legal opinion of private counsel as to the applicability of the language of the statute and regulations to his situation.

#### Email from Kathleen Sarchett

Ms. Brown presented the Board with an email from Kathleen Sarchett. Ms. Sarchett stated in the email that she was asked to give a quote for an audit based on a past year audit that she attached in the email. It appears that the individual who signed the audit report has no permit to practice public accountancy or credentials. Ms. Sarchett is inquiring if this is legal, although she is not making a formal complaint.

### **OTHER BUSINESS BEFORE THE BOARD**

#### Update on ALD

Mr. Mangler is working on 3 databases with DTI; they are managing to set up the file exchanges for the 3 different databases. Mr. Mangler stated that this is a priority.

#### Review of CPA Permit to Application

The Board reviewed the CPA Permit to Practice application that Ms. Miccio amended and made three changes. Ms. Brown will submit the web request form to the System Analyst for approval. The Board will review the final form at the next Board meeting.

#### Review of Firm Notification form

Ms. Brown informed the Board that the Division is working on preparing the Firm notification form and will present the form at the next Board meeting.

### **PUBLIC COMMENT**

Ms. Schultz inquired if the changes for the wording of one of the definitions on the bill have been changed. Mr. Mangler stated that it is going to be done. The policy memo to the Secretary of State's office was due this past Friday, it went in with an update of the bills that the Boards have. The status of the draft that was submitted is with the

Governors policy committee for their review. Mr. Mangler stated that he will make sure the changes get added to that when he is asked for the bills again. Mr. Mangler stated that he has 14 bills that are on the list to begin working on January 1, 2016.

**NEXT SCHEDULED MEETING**

The next meeting will be held November 18, 2015 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

**ADJOURNMENT**

A motion was made by Mr. Paretta, seconded by Mr. Pippin to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:16 a.m.

Respectfully submitted,

A handwritten signature in black ink, reading "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown  
Administrative Specialist II